

**CIGARETTE AND TOBACCO PRODUCTS EXCISE TAX RETURN**

		YOUR ACCOUNT NO.

BOARD OF EQUALIZATION  
EXCISE TAXES DIVISION  
PO BOX 942879  
SACRAMENTO CA 94279-6069

BOARD USE ONLY		
RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

MAKE CHANGES  
IF NAME OR  
ADDRESS  
IS INCORRECT

**READ INSTRUCTIONS  
BEFORE PREPARING**

**PURCHASE INFORMATION**

BRAND NAME	NAME OF SELLER	INTERNET ADDRESS (http) OR PHONE NO. OF SELLER	DATE RECEIVED	NO. OF CARTONS OR COST OF TOBACCO PRODUCTS

**CIGARETTE TAX CALCULATIONS**

**ROUND CENTS TO THE  
NEAREST WHOLE DOLLAR**

1. Total number of cartons of cigarettes purchased <i>(use the figures entered in the Purchase Information section)</i>	1.	
2. Tax rate per carton of cigarettes	2.	\$
3. Total excise tax due on purchase of cigarettes <i>(multiply line 1 by line 2)</i>	3.	\$ .00

**TOBACCO PRODUCTS TAX CALCULATIONS**

4. Cost of Tobacco Products purchased	4.	\$	.00
5. Tobacco Products Tax Rate	5.		
6. Total excise tax due on cost of tobacco products <i>(multiply line 4 by line 5)</i>	6.	\$	.00
7. Total excise tax due for all cigarettes and tobacco products <i>(add lines 3 and 6)</i>	7.	\$	.00
8. Penalty <i>[multiply line 10 by 10% (.10) if payment made after due date shown above]</i>	8.	\$	.00
9.	9.	\$	.00
10. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 7, 8 and 9)</i>	10.	\$	.00

*I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.*

PRINT/TYPE NAME AND TITLE

SIGNATURE

PHONE NUMBER

DATE

( )

MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.

Always write your account number on your check or money order. Make a copy of this document for your records.

## INSTRUCTIONS - CIGARETTE AND TOBACCO PRODUCTS EXCISE TAX RETURN

The California State Board of Equalization (Board) is responsible for administering the California Cigarette and Tobacco Products Tax Law. The taxes are imposed on the distribution of untaxed cigarettes and tobacco products in this state. Distribution is defined to include the consumption or use of untaxed cigarettes and tobacco products in this state.

Tobacco products include, but are not limited to, all forms of cigars, smoking tobacco, chewing tobacco, snuff, and other articles or products made of, or containing at least 50 percent tobacco. **This does not include cigarettes or little cigars (which are classified as cigarettes).**

### FILING REQUIREMENTS

Everyone who purchases untaxed cigarettes or untaxed tobacco products must file with the Board a return reporting the amount of cigarettes and tobacco products received. The return is due on or before the 25th day of the month following the receipt of the untaxed cigarettes or untaxed tobacco products and must be submitted with the amount of tax due. The tax applies to any quantity of untaxed cigarettes shipped to a user or consumer in California from a seller outside of California.

### RETURN PREPARATION

**For both cigarettes and tobacco products - "Purchase Information."** Enter the brand name, name of the seller, Internet address (http) or phone number of seller, the date you received the items purchased and the number of cigarette cartons purchased or cost of tobacco products.

NOTE: Figures from the excise tax return will be entered on the use tax return. The excise tax return must be completed first.

### CIGARETTE TAX CALCULATIONS

- Line 1. Total number of cartons.** Enter the number of cigarette cartons you purchased from all distributors. This information should be listed in the "Purchase Information" section on the return.
- Line 3. Total excise tax due on purchase of cigarettes.** Multiply line 1 by the tax rate on line 2. Round to the nearest whole dollar.

### TOBACCO PRODUCTS TAX CALCULATIONS

- Line 4. Cost.** Enter the total purchase price of tobacco products. This information should be listed in the "Purchase Information" section of the return. Do not include shipping charges if they are separately stated on your invoice.
- Line 6. Total excise tax due on purchases of tobacco products.** Multiply line 4 by the tax rate on line 5.
- Line 7. Total excise tax due on cigarette and tobacco products.** Add lines 3 and 6.
- Line 8. Penalty.** If your return and/or tax payment is filed after the due date shown at the top of this return, a 10 percent penalty is due. Multiply line 10 by 10% (.10) and enter the result.
- Line 9. Interest.** If your return and/or tax payment is filed after the due date shown at the top of the return, you must pay interest charges in addition to penalty charges. (You owe one month's interest for each month or portion of a month the payment is overdue. For example, if your payment is one month and two weeks overdue, you owe two months' interest.) Multiply line 7 by the interest rate shown on line 9 for one month's interest. Then multiply your result by the number of months the return is late. Enter the result on line 9.
- Line 10. Total amount due and payable.** Add lines 7, 8 and 9.

*Sign and date the return. Make your check payable to the State Board of Equalization and mail your payment and return, by the due date, in the enclosed envelope.*

**IF YOU WISH ADDITIONAL INFORMATION, PLEASE CONTACT THE STATE BOARD OF EQUALIZATION,  
EXCISE TAXES DIVISION, 450 N STREET MIC:56, P.O. BOX 942879, SACRAMENTO, CA 94279-0056,  
TELEPHONE 1-800-400-7115.**